

R865. Tax Commission, Auditing.

R865-19S. Sales Tax.

R865-19S-101. Application of Sales Tax to Fees Assessed in Conjunction with the Retail Sale of a Motor Vehicle Pursuant to Utah Code Ann. Section 59-12-103.

State-mandated fees and taxes assessed in conjunction with the retail sale of a motor vehicle are not subject to the sales tax and must be separately identified and segregated on the invoice as required by Tax Commission rule R877-23V-14.

KEY: charities, tax exemptions, religious activities, sales tax

59-12-103

Effective: 7/1/05

